CERTIFICATION OF SERVICE

I, Maia M. Walter, a member of the bar of this Court, hereby certify that a copy of the within Memorandum of Law in Opposition to Plaintiff's Motion for Summary Judgment and Declaration of Maia M. Walter, and the exhibits annexed thereto, was served this day of June 13, 2008 upon the following parties or their respective counsel by regular first class mail at the addresses described below:

TO: Michael J. Garcia United States Attorney for the Southern District of New York By: Joseph A. Pantoja, Esq. Assistant United States Attorney 86 Chambers Street, 3rd Floor New York, New York 10007 Telephone: (212) 637-2726 Facsimile: (212) 636-2717 Counsel for Plaintiff the United States of America William Wright Apartment 14A 310 West 56th Street New York, New York 10107 (212) 307-9393 Defendant pro se Rajan Patel, Esq. 747 Chestnut Ridge Road, Suite 200 Chestnut Ridge, New York 10977 (845) 352-3434 Counsel for Bayview Loan Servicing, LLC

> Andrew M. Cuomo Office of the Attorney General of the State of New York By: Alan Gitter, Esq. Real Property Bureau 300 Motor Parkway, Suite 125 Hauppauge, New York 11788 Counsel for New York State Department of Taxation and Finance

Alan S. Roth, Esq. 345 Adams Street, 3rd Floor Brooklyn, New York 11201 Counsel for Department of Finance, The City of New York